

SENATE BILL 1931
By Crutchfield

AN ACT to amend Tennessee Code
Annotated, Title 67, to provide requirements
for the filing of sales and use tax returns
and remittance payments electronically
when a taxpayer is consistently liable for
\$10,000 or more in taxes for the tax period
covered by the return and to provide a
penalty for failure to do so.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-504, is amended by adding the
following new subsections:

() Notwithstanding any law to the contrary, when a taxpayer is consistently liable
for ten thousand dollars (\$10,000) or more in taxes levied under this chapter, all returns
required by this chapter and all payments related to such returns shall be filed and
remitted electronically using a method approved by the commissioner. For purposes of
this subsection, "consistently liable" means that the taxpayer's liability for any three (3)
tax periods during any twelve (12) consecutive months has been \$10,000 or more.

() In addition to any other penalty provided by law, the commissioner shall
assess any taxpayer required to file returns and remit payment by electronic means a

penalty of five hundred dollars (\$500) for each instance of filing a return or remitting payment by any other means. Such penalty shall be subject to waiver under the provisions of Section 67-1-803.

SECTION 2. This Act shall take effect upon becoming a law and shall apply to all tax periods beginning on or after January 1, 2004, the public welfare requiring it.